

**The Board of Tax Appeals (the BTA) hopes this brochure will answer most of your initial questions. If not, we invite you to visit our Web site at [bta.idaho.gov](http://bta.idaho.gov) or to contact us at (208)334-3354. It is the parties obligation to be informed.**

**Q.** What does the BTA do?

**A.** The Board or BTA provides taxpayers with the opportunity to appeal tax decisions to an independent Body, i.e., an administrative tax court. Taxpayers may present testimony and other evidence to this quasi-judicial board.

**Q.** When and how can I file an appeal with the BTA?

**A.** Appeals to the Board of Tax Appeals can be filed after a decision is received from the County Board of Equalization (BOE) in ad valorem cases, or upon receiving a final decision from the State Tax Commission. Among other requirements, limited time periods apply during which appeals may be made. For further information on appealing BOE decisions, see Idaho Code Section 63-511 and for Tax Commission appeals Section 63-3049. BOE appeal forms are available at the BTA's web site or the county clerk's office. Tax Commission appeal forms are available from the Board via its web site or by telephoning.

**Q.** What happens after I file my appeal?

**A.** The Board will notify all parties by

acknowledgment letter of its receipt of the appeal. The letter may note further information that is needed from the Appellant, and will contain the assigned docket number. The parties will later be notified by certified mail of the hearing date, place, and time.

**Q.** Who will be at the hearing? Is it public?

**A.** Each party is present. The hearing officer will preside over the hearing. Typically there are 3-5 people present. Almost all hearings are open to the public. The hearing officer is responsible for keeping the hearing moving and orderly.

**Q.** Where will the hearing be held?

**A.** Most appeals from a decision by the county BOE will be heard in the local county courthouse in the county where the subject property is located. In Ada County, most hearings will be conducted at the BTA's Boise office. In some circumstances it may be possible or necessary to arrange an alternative location for the hearing. For Tax Commission appeals, hearings are generally held in a location close to the taxpayer's business or place of residence.

**Q.** If I received a reduction in value from the county BOE, and appeal to the Board of Tax Appeals for a further reduction, do I risk losing the reduction already received?

**A.** Yes. The BTA is not bound by the county BOE decision. The BTA has jurisdiction over the entire assessment, even if only one part is being appealed. For instance, if the land value is appealed on an improved parcel the Board, depending on the facts, may raise, lower, or leave alone the values previously assigned to the land or the improvements.

**Q.** What happens at the hearing?

**A.** The assigned hearing officer opens the hearing and makes preliminary comments for the record and instructs the parties on the planned hearing procedures. The entire hearing will be tape recorded to provide an accurate record. Individuals testifying are typically sworn in together near the beginning of the hearing. The parties then take turns presenting their respective cases. The hearing officer will control all aspects of the hearing, insuring parties are not interrupted and that they have an opportunity to ask questions.

**Q.** What kind of information should I present at the hearing?

**A.** Each party should be prepared to present everything they wish the Board to consider before rendering its decision.



Pictures, maps, appraisals, copies of relevant communications or other documents may be offered as exhibits. Personal testimony

or that of witnesses may be offered into evidence. For property tax appeals, information on comparable sales such as sale price, date of sale, and property characteristics is helpful for many valuation disputes. New information is allowed and the parties are responsible for presenting any old information.

**Q.** May I pursue a settlement after my appeal is filed?

**A.** Settlements occur regularly as opposing parties continue to communicate with one another and exchange information through-



out the appeal process. The opportunity for settlement is open throughout the prehearing proceedings and even during the hearing. After all evidence is presented, the record is closed and the matter submitted for decision. At this post-hearing point, the opportunity for the Board to recognize a settlement is significantly curtailed and almost never occurs.

**Q.** Can I get information from the other side before the hearing?

**A.** Yes. The formal process is called discovery and parties will receive further information on discovery with the acknowledgment letter discussed above. There are specific time limits for filing a request for discovery. All formal discovery must be requested in writing and granted by the Board. Informal communication with other parties is permitted at anytime.

**Q.** How long will it take to receive my decision?

**A.** The Board must issue all property tax decisions by May 1.

**Q.** Can my Board of Tax Appeal's decision be appealed?

**A.** Yes. Board decisions may be appealed to the district court.

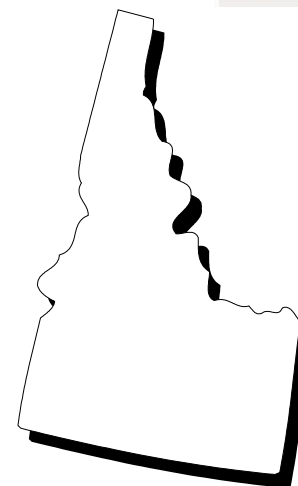
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# Frequently Asked Questions

*State Board of Tax Appeals*



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